

UNIFIED SCHOOL DISTRICT NO. 106
Bazine and Ransom, Kansas

FINANCIAL STATEMENT
For the Fiscal Year Ended June 30, 2014

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas 67550

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS

Financial Statement
Regulatory Basis
For the Year Ended June 30, 2014

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
FINANCIAL SECTION	
Auditors' Report on Financial Statement	1-2
Summary Statement of Receipts, Expenditures and Unencumbered Cash	3-4
Notes to the Financial Statement	5-9
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION	
Schedule 1	
Summary of Expenditures - Actual and Budget	10-11
Schedule 2	
Schedule of Receipts and Expenditures - Actual and Budget	
General Funds	12-15
Special Purpose Funds	16-31
Bond and Interest Fund	32
Schedule 3	
Summary of Receipts and Disbursements - Agency Funds	33
Schedule 4	
Schedule of Receipts, Expenditures and Unencumbered Cash - District Activity Funds	34-35
SUPPLEMENTARY INFORMATION	
Schedule 5	
Graphical Analysis	36-51

This page intentionally left blank.

VONFELDT, BAUER & VONFELDT, CHTD.

CERTIFIED PUBLIC ACCOUNTANTS

Telephone: (620) 285-2107

MEMBERS OF AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS AND

818 Broadway

Fax (620) 285-2110

KANSAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

P.O. Box 127

Larned, KS 67550

INDEPENDENT AUDITORS' REPORT

Board of Education
Unified School District No. 106
Bazine and Ransom, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 106, Bazine and Ransom, Kansas, a municipality, as of and for the year ended June 30, 2014 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 106, Bazine and Ransom, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 106, Bazine and Ransom, Kansas as of June 30, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 106, Bazine and Ransom, Kansas as of June 30, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, summary of receipts and disbursements-agency funds and schedule of receipts, expenditures and unencumbered cash-district activity funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 5 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated November 25, 2014. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

VONFELDT, BAUER & VONFELDT, CHTD.
Certified Public Accountants
Larned, Kansas

November 25, 2014

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Funds:		
General Fund	\$ 65,046.67	\$ 0.00
Supplemental General Fund	90,493.00	0.00
Special Purpose Funds:		
At-Risk Fund	230,150.35	0.00
Bilingual Education Fund	56,893.41	0.00
Capital Outlay Fund	556,922.93	0.00
Driver Training Fund	7,985.84	0.00
Food Service Fund	33,595.28	0.00
Professional Development Fund	0.00	0.00
Parent Education Fund	6,600.00	0.00
Special Education Fund	218,743.48	0.00
Vocational Education Fund	82,153.50	6.79
KPERs Special Retirement Fund	0.00	0.00
Contingency Reserve Fund	178,508.10	0.00
Textbook Rental Fund	1,710.40	0.00
Recreation Commission Fund	31,416.87	0.00
Title I Fund	0.00	0.00
Title II Fund	0.00	0.00
REAP Grant Fund	(5,583.49)	0.00
District Activity Funds	22,131.96	0.00
Bond and Interest Funds:		
Bond and Interest #2 Fund	6,687.45	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 1,583,455.75</u>	<u>\$ 6.79</u>
Composition of Cash:		

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 1,489,690.44	\$ 1,533,331.88	\$ 21,405.23	\$ 17,603.06	\$ 39,008.29
479,146.25	510,203.00	59,436.25	23,896.81	83,333.06
59,250.00	81,997.71	207,402.64	0.00	207,402.64
52,370.67	59,816.32	49,447.76	0.00	49,447.76
223,942.49	100,387.24	680,478.18	25,102.89	705,581.07
1,190.00	2,267.16	6,908.68	0.00	6,908.68
138,972.30	129,531.91	43,035.67	0.00	43,035.67
0.00	0.00	0.00	0.00	0.00
0.00	6,600.00	0.00	0.00	0.00
188,601.14	156,860.74	250,483.88	0.00	250,483.88
30,000.00	39,154.77	73,005.52	0.00	73,005.52
121,003.70	121,003.70	0.00	0.00	0.00
0.00	0.00	178,508.10	0.00	178,508.10
2,956.00	0.00	4,666.40	0.00	4,666.40
50,308.55	63,000.00	18,725.42	0.00	18,725.42
28,914.00	28,914.00	0.00	0.00	0.00
18,229.00	18,229.00	0.00	0.00	0.00
31,097.00	30,450.00	(4,936.49)	0.00	(4,936.49)
26,138.28	30,131.43	18,138.81	0.00	18,138.81
<u>50.87</u>	<u>0.00</u>	<u>6,738.32</u>	<u>0.00</u>	<u>6,738.32</u>
<u>\$ 2,941,860.69</u>	<u>\$ 2,911,878.86</u>	<u>\$ 1,613,444.37</u>	<u>\$ 66,602.76</u>	<u>\$ 1,680,047.13</u>
Checking Account				\$ 40,733.88
NOW Accounts				1,192,923.08
Savings Account				467,825.85
Petty Cash				<u>4,500.00</u>
Total Cash				1,705,982.81
Agency Funds per Schedule 3				<u>(25,935.68)</u>
Total Reporting Entity (Excluding Agency Funds)				<u>\$ 1,680,047.13</u>

UNIFIED SCHOOL DISTRICT NO. 106
NOTES TO THE FINANCIAL STATEMENT
June 30, 2014

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Unified School District No. 106, Bazine and Ransom, Kansas (District) is a municipal corporation governed by an elected seven-member board. This financial statement presents Unified School District No. 106 (the municipality) and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Agency fund - funds used to report assets held by the municipality in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of a checking account, interest bearing checking accounts and a savings account. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

E. AD VALOREM TAX REVENUE

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas are the responsibility of the various counties. The County Appraiser annually determines assessed valuation and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20 and distributed to the District by January 20. The second half is due May 10 and distributed to the District by June 5. The District Treasurer draws available funds from the County Treasurer at designated times throughout the year.

F. REIMBURSED EXPENSES

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

G. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max: Districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Note 2 - BUDGETARY INFORMATION (Cont'd.)

Adjustment for Qualifying Budget Credits: District may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Contingency Reserve Fund	Title II Fund
Textbook Rental Fund	REAP Grant Fund
Title I Fund	District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

The REAP Grant Fund showed a negative ending unencumbered cash balance of \$4,936.49 and for the year ending June 30, 2014. K.S.A.10-1116a provides that under certain situations, a fund can end the year with a negative unencumbered cash balance and therefore, be exempt from the cash basis law of the State of Kansas. This fund met the criteria under the statutes, and therefore, is not deemed to be in violation of the Kansas cash basis law.

Note 4 - DEPOSITS

K.S.A. 9-1401 established the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC Coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk . State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk - deposits . Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at June 30, 2014.

Note 4 - DEPOSITS (Cont'd.)

At June 30, 2014 the District's carrying amount of deposits was \$1,705,982.81 and the bank balance was \$1,890,151.69. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$546,208.32 was covered by federal depository insurance, and \$1,343,943.37 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Note 5 - INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Special Education	K.S.A. 72-6428	\$ 133,601.14
Supplemental General	At-Risk	K.S.A. 72-6433	59,250.00
Supplemental General	Bilingual Education	K.S.A. 72-6433	52,370.67
Supplemental General	Food Service	K.S.A. 72-6433	50,750.00
Supplemental General	Special Education	K.S.A. 72-6433	55,000.00
Supplemental General	Vocational Education	K.S.A. 72-6433	30,000.00

Note 6 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post Employment Benefits. As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences. Full-time and part-time classified employees receive eight days per year of sick leave. Employees may accumulate unused sick leave up to fifty days. Unused sick leave will be reimbursed at \$25 per day for any days over fifty. Full-time employees will be paid for eight hours per day for sick leave. Part-time employees will be paid their average daily rate. Payment is made with the final check of the fiscal year, therefore, there is no potential liability as of June 30, 2014.

Full-time certified employees shall be granted ten days of sick leave per year, accumulative to sixty days. Certified employees are not paid for accumulated sick leave upon separation from employment, therefore, there is no potential liability for sick leave as of June 30, 2014.

Full-time classified employees will be granted ten days of vacation each year. Additional vacation days will be added based on years of employment after the fifth year up to a maximum of fifteen days. Part-time employees who work year round and work at least 1,500 hours annually shall be granted paid vacation hours. The number of paid vacation hours will be determined by dividing the total hours worked during the year by 52 weeks. Vacation hours must be used during the fiscal year and cannot accumulate, therefore, there is no potential liability for vacation leave as of June 30, 2014.

Note 7 - DEFINED BENEFIT PENSION PLAN

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 7-4901, etc. seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 4% from July 1 through December 31, 2013 and 5% from January 1 through June 30, 2014 of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employee's contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Note 8 - RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District has been unable to obtain workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the District joined together with other school districts in the State to participate in KASB Risk Management Services, Inc., a public entity risk pool currently operating as a common risk management and insurance program for participating members.

The District pays an annual premium to KASB Risk Management Services, Inc. for its workers compensation insurance. The agreement to participate provides that the KASB Risk Management Services, Inc. will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KASB Risk Management Services, Inc.'s management.

The District continues to carry commercial insurance for all other risks of loss, including equipment, property and building coverage. There have been no significant reductions in coverage from the prior year and settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 9 - LEASE COMMITMENTS

Operating Leases

The District has entered into an operating lease for copiers which contains cancellation provisions and is subject to annual appropriations. For the reporting period, rent expenditures were \$6,646.00. These expenditures were made from the General Fund.

Note 10 - SUBSEQUENT EVENTS

The District has evaluated events subsequent to year end through November 25, 2014, and does not believe any events have occurred which effect the financial statement as presented.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014

Funds	Certified Budget	Adjustment to Comply with Legal Max
General Funds:		
General Fund	\$ 1,484,538.00	\$ (34,542.00)
Supplemental General Fund	513,395.00	(3,192.00)
Special Purpose Funds:		
At-Risk Fund	167,337.00	XXXXXXXXXX
Bilingual Education Fund	76,893.00	XXXXXXXXXX
Capital Outlay Fund	372,000.00	XXXXXXXXXX
Driver Training Fund	8,676.00	XXXXXXXXXX
Food Service Fund	175,982.00	XXXXXXXXXX
Professional Development Fund	10,000.00	XXXXXXXXXX
Parent Education Fund	13,200.00	XXXXXXXXXX
Special Education Fund	402,505.00	XXXXXXXXXX
Vocational Education Fund	112,154.00	XXXXXXXXXX
KPERs Special Retirement Fund	136,293.00	XXXXXXXXXX
Recreation Commission Fund	63,000.00	XXXXXXXXXX
Bond and Interest Funds:		
Bond and Interest #2 Fund	6,687.00	XXXXXXXXXX

<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 83,335.88	\$ 1,533,331.88	\$ 1,533,331.88	\$ 0.00
0.00	510,203.00	510,203.00	0.00
0.00	167,337.00	81,997.71	(85,339.29)
0.00	76,893.00	59,816.32	(17,076.68)
0.00	372,000.00	100,387.24	(271,612.76)
0.00	8,676.00	2,267.16	(6,408.84)
0.00	175,982.00	129,531.91	(46,450.09)
0.00	10,000.00	0.00	(10,000.00)
0.00	13,200.00	6,600.00	(6,600.00)
0.00	402,505.00	156,860.74	(245,644.26)
0.00	112,154.00	39,154.77	(72,999.23)
0.00	136,293.00	121,003.70	(15,289.30)
0.00	63,000.00	63,000.00	0.00
0.00	6,687.00	0.00	(6,687.00)

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 906,186.47	\$ 927,747.86	\$ 851,366.00	\$ 76,381.86
Delinquent Tax	2,611.47	6,093.78	13,964.00	(7,870.22)
Mineral Production Tax	82,686.60	85,483.92	50,000.00	35,483.92
Local Sources:				
Reimbursements	107,557.52	83,335.88	0.00	83,335.88
State Aid:				
Equalization Aid	431,234.00	278,593.00	370,401.00	(91,808.00)
Special Education Aid	105,423.00	108,436.00	133,761.00	(25,325.00)
Total Receipts	<u>1,635,699.06</u>	<u>1,489,690.44</u>	<u>\$ 1,419,492.00</u>	<u>\$ 70,198.44</u>
Expenditures				
Instruction:				
Salaries	549,019.07	403,220.06	617,000.00	(213,779.94)
Employee Benefits	124,278.13	132,825.73	76,000.00	56,825.73
Other Purchased Services	0.00	4,201.84	0.00	4,201.84
Supplies	66,282.85	34,393.17	67,000.00	(32,606.83)
Other	2,989.64	17,260.46	10,677.00	6,583.46
Student Support Services:				
Salaries	8,343.66	6,453.28	9,000.00	(2,546.72)
Employee Benefits	318.48	483.12	700.00	(216.88)
Supplies	0.00	211.17	0.00	211.17
Other	0.00	514.25	1,000.00	(485.75)
Health Services:				
Health Services	4,004.89	0.00	0.00	0.00
Instructional Support Staff:				
Salaries	19,468.40	517.00	24,000.00	(23,483.00)
Employee Benefits	5,577.69	5,054.37	2,000.00	3,054.37
Other Purchased Services	468.00	0.00	0.00	0.00
Supplies	4,058.73	3,017.40	4,000.00	(982.60)
Other	0.00	793.58	0.00	793.58

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
GENERAL FUND (Cont'd.)

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
General Administration:				
Salaries	83,799.03	77,338.21	93,000.00	(15,661.79)
Employee Benefits	14,628.47	18,024.06	8,500.00	9,524.06
Purchased Professional Services	25,591.82	25,956.32	19,000.00	6,956.32
Purchased Property Services	13,909.79	12,706.61	14,000.00	(1,293.39)
Other Purchased Services	76,481.74	71,289.78	80,500.00	(9,210.22)
Supplies	4,148.42	2,284.57	4,000.00	(1,715.43)
Other	3,735.04	17,732.49	0.00	17,732.49
School Administration:				
Salaries	65,254.92	54,104.11	69,000.00	(14,895.89)
Employee Benefits	8,413.09	5,959.46	6,400.00	(440.54)
Other Purchased Services	4,456.22	4,008.43	4,500.00	(491.57)
Operations & Maintenance:				
Salaries	100,429.75	117,750.35	111,000.00	6,750.35
Employee Benefits	20,333.35	24,252.90	15,000.00	9,252.90
Purchased Professional Services	0.00	1,025.43	7,000.00	(5,974.57)
Purchased Property Services	52,747.78	40,913.43	52,200.00	(11,286.57)
Supplies	0.00	26,460.88	0.00	26,460.88
Heating	70,511.87	68,790.58	0.00	68,790.58
Electricity	26,596.55	53,225.95	0.00	53,225.95
Property (Equip & Furn)	1,456.50	0.00	1,000.00	(1,000.00)
Other	0.00	15.00	0.00	15.00
Transportation Supervision:				
Salaries	5,958.54	414.31	6,000.00	(5,585.69)
Employee Benefits	470.91	491.38	500.00	(8.62)
Vehicle Operating Services:				
Salaries	30,257.09	42,208.80	31,000.00	11,208.80
Employee Benefits	2,722.54	3,194.75	3,300.00	(105.25)
Other Purchased Services	0.00	490.00	0.00	490.00
Motor Fuel	42,947.23	49,192.06	0.00	49,192.06
Equipment (Including Buses)	33,384.64	19,958.61	0.00	19,958.61
Other	395.29	1,068.88	500.00	568.88
Other Supplemental Services:				
Salaries	11,571.81	48,288.24	12,000.00	36,288.24
Employee Benefits	893.59	3,639.72	1,000.00	2,639.72

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
GENERAL FUND (Cont'd.)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Operating Transfers:				
To Special Education	105,423.00	133,601.14	133,761.00	(159.86)
Adjustment to Comply with Legal Max			(34,542.00)	34,542.00
Legal General Fund Budget	1,591,328.52	1,533,331.88	1,449,996.00	83,335.88
Adjustment for Qualifying Budget Credits			83,335.88	(83,335.88)
Total Expenditures	<u>1,591,328.52</u>	<u>1,533,331.88</u>	<u>\$ 1,533,331.88</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	44,370.54	(43,641.44)		
Unencumbered Cash, Beginning	19,407.03	65,046.67		
Prior Year Cancelled Encumbrances	<u>1,269.10</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 65,046.67</u>	<u>\$ 21,405.23</u>		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
SUPPLEMENTAL GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 386,853.93	\$ 454,719.50	\$ 398,928.00	\$ 55,791.50
Delinquent Tax	1,758.90	3,654.20	5,942.00	(2,287.80)
Motor Veh./16-20M Veh. Tax	23,239.60	20,270.02	17,670.00	2,600.02
Recreational Vehicle Tax	446.37	502.53	362.00	140.53
Total Receipts	<u>412,298.80</u>	<u>479,146.25</u>	<u>\$ 422,902.00</u>	<u>\$ 56,244.25</u>
Expenditures				
Instruction:				
Salaries	70,466.01	228,270.18	72,000.00	156,270.18
Purchased Professional Services	0.00	0.00	38,000.00	(38,000.00)
Supplies	52,949.37	34,562.15	53,000.00	(18,437.85)
Property (Equip & Furn)	41,012.34	0.00	0.00	0.00
Operations & Maintenance:				
Heating	876.16	0.00	72,000.00	(72,000.00)
Electricity	17,129.28	0.00	50,000.00	(50,000.00)
Vehicle & Maintenance Services:				
Motor Fuel	0.00	0.00	48,000.00	(48,000.00)
Operating Transfers:				
To At-Risk	111,000.00	59,250.00	13,795.00	45,455.00
To Bilingual Education	48,000.00	52,370.67	20,000.00	32,370.67
To Driver Training	1,000.00	0.00	0.00	0.00
To Food Service	42,000.00	50,750.00	50,000.00	750.00
To Professional Development	0.00	0.00	10,000.00	(10,000.00)
To Parent Education	6,600.00	0.00	6,600.00	(6,600.00)
To Special Education	64,000.00	55,000.00	50,000.00	5,000.00
To Vocational Education	38,000.00	30,000.00	30,000.00	0.00
Adjustment to Comply with Legal Max			(3,192.00)	3,192.00
Total Expenditures	<u>493,033.16</u>	<u>510,203.00</u>	<u>\$ 510,203.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(80,734.36)	(31,056.75)		
Unencumbered Cash, Beginning	<u>171,227.36</u>	<u>90,493.00</u>		
Unencumbered Cash, Ending	<u>\$ 90,493.00</u>	<u>\$ 59,436.25</u>		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 AT-RISK FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Operating Transfers:				
From Supplemental General	\$ 111,000.00	\$ 59,250.00	\$ 13,795.00	\$ 45,455.00
Total Receipts	<u>111,000.00</u>	<u>59,250.00</u>	<u>\$ 13,795.00</u>	<u>\$ 45,455.00</u>
Expenditures				
Instruction:				
Salaries	93,327.60	66,710.84	90,200.00	(23,489.16)
Employee Benefits	17,260.53	15,286.87	12,200.00	3,086.87
Supplies	660.00	0.00	2,000.00	(2,000.00)
Other	<u>0.00</u>	<u>0.00</u>	<u>62,937.00</u>	<u>(62,937.00)</u>
Total Expenditures	<u>111,248.13</u>	<u>81,997.71</u>	<u>\$ 167,337.00</u>	<u>\$ (85,339.29)</u>
Receipts Over (Under) Expenditures	(248.13)	(22,747.71)		
Unencumbered Cash, Beginning	<u>230,398.48</u>	<u>230,150.35</u>		
Unencumbered Cash, Ending	<u>\$ 230,150.35</u>	<u>\$ 207,402.64</u>		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 BILINGUAL EDUCATION FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	\$ 48,000.00	\$ 52,370.67	\$ 20,000.00	\$ 32,370.67
Total Receipts	<u>48,000.00</u>	<u>52,370.67</u>	<u>\$ 20,000.00</u>	<u>\$ 32,370.67</u>
Expenditures				
Instruction:				
Salaries	40,390.22	45,873.29	49,000.00	(3,126.71)
Employee Benefits	7,388.62	13,943.03	6,000.00	7,943.03
Other	<u>0.00</u>	<u>0.00</u>	<u>21,893.00</u>	<u>(21,893.00)</u>
Total Expenditures	<u>47,778.84</u>	<u>59,816.32</u>	<u>\$ 76,893.00</u>	<u>\$ (17,076.68)</u>
Receipts Over (Under) Expenditures	221.16	(7,445.65)		
Unencumbered Cash, Beginning	<u>56,672.25</u>	<u>56,893.41</u>		
Unencumbered Cash, Ending	<u>\$ 56,893.41</u>	<u>\$ 49,447.76</u>		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
CAPITAL OUTLAY FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 186,086.29	\$ 190,981.03	\$ 175,771.00	\$ 15,210.03
Delinquent Tax	594.66	1,513.61	2,871.00	(1,357.39)
Motor Veh./16-20M Veh. Tax	8,495.57	8,692.97	6,769.00	1,923.97
Recreational Vehicle Tax	159.45	231.26	139.00	92.26
Local Sources:				
Interest on Idle Funds	240.56	1,128.09	0.00	1,128.09
Other Receipts from Local Sources	<u>31,239.13</u>	<u>21,395.53</u>	<u>30,000.00</u>	<u>(8,604.47)</u>
Total Receipts	<u>226,815.66</u>	<u>223,942.49</u>	<u>\$ 215,550.00</u>	<u>\$ 8,392.49</u>
Expenditures				
Instruction:				
Property (Equip & Furn)	1,602.59	0.00	120,000.00	(120,000.00)
Student Support Services:				
Property (Equip & Furn)	2,055.00	0.00	20,000.00	(20,000.00)
School Administration:				
Property (Equip & Furn)	574.69	2,105.65	1,000.00	1,105.65
Operations & Maintenance:				
Property (Equip & Furn)	5,535.99	25,576.59	20,000.00	5,576.59
Transportation:				
Property (Equip & Buses)	29,465.27	72,705.00	50,000.00	22,705.00
Facility Acquis. & Constr. Services:				
Site Improvement	244,825.34	0.00	161,000.00	(161,000.00)
Building Improvements:				
Employee Benefits	<u>547.04</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>284,605.92</u>	<u>100,387.24</u>	<u>\$ 372,000.00</u>	<u>\$ (271,612.76)</u>
Receipts Over (Under) Expenditures	(57,790.26)	123,555.25		
Unencumbered Cash, Beginning	<u>614,713.19</u>	<u>556,922.93</u>		
Unencumbered Cash, Ending	<u>\$ 556,922.93</u>	<u>\$ 680,478.18</u>		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 DRIVER TRAINING FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid:				
State Safety Aid	\$ 744.00	\$ 1,190.00	\$ 690.00	\$ 500.00
Operating Transfers:				
From Supplemental General	<u>1,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>1,744.00</u>	<u>1,190.00</u>	<u>\$ 690.00</u>	<u>\$ 500.00</u>
Expenditures				
Instruction:				
Salaries	2,100.00	2,100.00	3,000.00	(900.00)
Employee Benefits	167.16	167.16	300.00	(132.84)
Property (Equip & Furn)	0.00	0.00	1,000.00	(1,000.00)
Other	<u>0.00</u>	<u>0.00</u>	<u>4,376.00</u>	<u>(4,376.00)</u>
Total Expenditures	<u>2,267.16</u>	<u>2,267.16</u>	<u>\$ 8,676.00</u>	<u>\$ (6,408.84)</u>
Receipts Over (Under) Expenditures	(523.16)	(1,077.16)		
Unencumbered Cash, Beginning	<u>8,509.00</u>	<u>7,985.84</u>		
Unencumbered Cash, Ending	<u>\$ 7,985.84</u>	<u>\$ 6,908.68</u>		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 FOOD SERVICE FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year	Current Year		
	Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Interest on Idle Funds	\$ 2,060.68	\$ 737.91	\$ 4,000.00	\$ (3,262.09)
Food Sales	29,165.92	26,953.25	31,206.00	(4,252.75)
Miscellaneous	31.73	50.00	0.00	50.00
State Aid:				
State Food Assistance	1,039.87	936.83	860.00	76.83
Federal Aid:				
Child Nutrition Program	62,583.73	59,544.31	56,521.00	3,023.31
Operating Transfers:				
From Supplemental General	<u>42,000.00</u>	<u>50,750.00</u>	<u>50,000.00</u>	<u>750.00</u>
Total Receipts	<u>136,881.93</u>	<u>138,972.30</u>	<u>\$ 142,587.00</u>	<u>\$ (3,614.70)</u>
Expenditures				
Food Service Operation:				
Salaries	44,432.57	43,044.60	49,400.00	(6,355.40)
Employee Benefits	6,781.84	6,288.69	5,000.00	1,288.69
Food & Supplies	81,020.36	79,108.54	89,900.00	(10,791.46)
Property (Equip & Furn)	3,191.07	663.75	5,000.00	(4,336.25)
Other	<u>1,793.27</u>	<u>426.33</u>	<u>26,682.00</u>	<u>(26,255.67)</u>
Total Expenditures	<u>137,219.11</u>	<u>129,531.91</u>	<u>\$ 175,982.00</u>	<u>\$ (46,450.09)</u>
Receipts Over (Under) Expenditures	(337.18)	9,440.39		
Unencumbered Cash, Beginning	33,925.23	33,595.28		
Prior Year Cancelled Encumbrances	<u>7.23</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 33,595.28</u>	<u>\$ 43,035.67</u>		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
PROFESSIONAL DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	\$ 0.00	\$ 0.00	\$ 10,000.00	\$ (10,000.00)
Total Receipts	<u>0.00</u>	<u>0.00</u>	<u>\$ 10,000.00</u>	<u>\$ (10,000.00)</u>
Expenditures				
Instructional Support Staff:				
Purchased Professional Services	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>(10,000.00)</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>\$ 10,000.00</u>	<u>\$ (10,000.00)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
PARENT EDUCATION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
From Supplemental General	\$ 6,600.00	\$ 0.00	\$ 6,600.00	\$ (6,600.00)
Total Receipts	<u>6,600.00</u>	<u>0.00</u>	<u>\$ 6,600.00</u>	<u>\$ (6,600.00)</u>
Expenditures				
Student Support Services				
Other Purchased Services	6,000.00	6,500.00	13,200.00	(6,700.00)
Supplies	<u>0.00</u>	<u>100.00</u>	<u>0.00</u>	<u>100.00</u>
Total Expenditures	<u>6,000.00</u>	<u>6,600.00</u>	<u>\$ 13,200.00</u>	<u>\$ (6,600.00)</u>
Receipts Over (Under) Expenditures	600.00	(6,600.00)		
Unencumbered Cash, Beginning	<u>6,000.00</u>	<u>6,600.00</u>		
Unencumbered Cash, Ending	<u>\$ 6,600.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
SPECIAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 7,195.00	\$ 0.00	\$ 0.00	\$ 0.00
Operating Transfers:				
From General	105,423.00	133,601.14	133,761.00	(159.86)
From Supplemental General	<u>64,000.00</u>	<u>55,000.00</u>	<u>50,000.00</u>	<u>5,000.00</u>
Total Receipts	<u>176,618.00</u>	<u>188,601.14</u>	<u>\$ 183,761.00</u>	<u>\$ 4,840.14</u>
Expenditures				
Instruction:				
Other Purchased Services				
Assessments	58,119.64	51,552.85	50,475.00	1,077.85
Flow-thru	105,423.00	104,675.00	124,641.00	(19,966.00)
Other	2,838.43	0.00	3,000.00	(3,000.00)
Other	0.00	0.00	212,989.00	(212,989.00)
Vehicle Operating Services:				
Salaries	3,015.00	586.23	3,200.00	(2,613.77)
Employee Benefits	0.00	46.66	0.00	46.66
Insurance	2,111.00	0.00	2,200.00	(2,200.00)
Motor Fuel	2,597.00	0.00	3,000.00	(3,000.00)
Other	<u>2,574.00</u>	<u>0.00</u>	<u>3,000.00</u>	<u>(3,000.00)</u>
Total Expenditures	<u>176,678.07</u>	<u>156,860.74</u>	<u>\$ 402,505.00</u>	<u>\$ (245,644.26)</u>
Receipts Over (Under) Expenditures	(60.07)	31,740.40		
Unencumbered Cash, Beginning	<u>218,803.55</u>	<u>218,743.48</u>		
Unencumbered Cash, Ending	<u>\$ 218,743.48</u>	<u>\$ 250,483.88</u>		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
VOCATIONAL EDUCATION FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Local Sources:				
Other Receipts from Local Sources	\$ 384.90	\$ 0.00	\$ 0.00	\$ 0.00
Operating Transfers:				
From Supplemental General	<u>38,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>0.00</u>
Total Receipts	<u>38,384.90</u>	<u>30,000.00</u>	<u>\$ 30,000.00</u>	<u>\$ 0.00</u>
Expenditures				
Instruction:				
Salaries	30,308.84	30,761.04	35,000.00	(4,238.96)
Employee Benefits	5,357.67	7,202.71	3,000.00	4,202.71
Supplies	3,048.18	1,191.02	4,000.00	(2,808.98)
Other	<u>0.00</u>	<u>0.00</u>	<u>70,154.00</u>	<u>(70,154.00)</u>
Total Expenditures	<u>38,714.69</u>	<u>39,154.77</u>	<u>\$ 112,154.00</u>	<u>\$ (72,999.23)</u>
Receipts Over (Under) Expenditures	(329.79)	(9,154.77)		
Unencumbered Cash, Beginning	82,483.29	82,153.50		
Prior Year Cancelled Encumbrances	<u>0.00</u>	<u>6.79</u>		
Unencumbered Cash, Ending	<u>\$ 82,153.50</u>	<u>\$ 73,005.52</u>		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 KPERS SPECIAL RETIREMENT FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
State Aid:				
KPERS	\$ 108,168.75	\$ 121,003.70	\$ 136,293.00	\$ (15,289.30)
Total Receipts	<u>108,168.75</u>	<u>121,003.70</u>	<u>\$ 136,293.00</u>	<u>\$ (15,289.30)</u>
Expenditures				
Instruction:				
Employee Benefits	76,559.75	85,643.70	98,000.00	(12,356.30)
Instructional Support Staff:				
Employee Benefits	2,100.00	2,349.00	3,000.00	(651.00)
General Administration:				
Employee Benefits	6,500.00	7,271.00	8,800.00	(1,529.00)
School Administration:				
Employee Benefits	9,700.00	10,851.00	11,000.00	(149.00)
Operations & Maintenance:				
Employee Benefits	8,700.00	9,732.00	10,200.00	(468.00)
Student Transportation Services:				
Employee Benefits	4,200.00	4,698.00	4,800.00	(102.00)
Food Service:				
Employee Benefits	<u>409.00</u>	<u>459.00</u>	<u>493.00</u>	<u>(34.00)</u>
Total Expenditures	<u>108,168.75</u>	<u>121,003.70</u>	<u>\$ 136,293.00</u>	<u>\$ (15,289.30)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
CONTINGENCY RESERVE FUND
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>178,508.10</u>	<u>178,508.10</u>
Unencumbered Cash, Ending	<u><u>\$ 178,508.10</u></u>	<u><u>\$ 178,508.10</u></u>

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 TEXTBOOK RENTAL FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Local Sources:		
Rental Fees & Books	\$ 2,037.50	\$ 1,895.00
Other Receipts from Local Sources	<u>290.00</u>	<u>1,061.00</u>
Total Receipts	<u>2,327.50</u>	<u>2,956.00</u>
Expenditures		
Instruction:		
Supplies	<u>2,224.60</u>	<u>0.00</u>
Total Expenditures	<u>2,224.60</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	102.90	2,956.00
Unencumbered Cash, Beginning	<u>1,607.50</u>	<u>1,710.40</u>
Unencumbered Cash, Ending	<u><u>\$ 1,710.40</u></u>	<u><u>\$ 4,666.40</u></u>

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
RECREATION COMMISSION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 46,521.66	\$ 47,698.05	\$ 43,923.00	\$ 3,775.05
Delinquent Tax	148.68	379.39	718.00	(338.61)
Motor Veh./16-20M Veh. Tax	2,123.16	2,173.29	1,693.00	480.29
Recreational Vehicle Tax	39.87	57.82	34.00	23.82
Total Receipts	<u>48,833.37</u>	<u>50,308.55</u>	<u>\$ 46,368.00</u>	<u>\$ 3,940.55</u>
Expenditures				
Community Service Operations	<u>35,000.00</u>	<u>63,000.00</u>	<u>63,000.00</u>	<u>0.00</u>
Total Expenditures	<u>35,000.00</u>	<u>63,000.00</u>	<u>\$ 63,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	13,833.37	(12,691.45)		
Unencumbered Cash, Beginning	<u>17,583.50</u>	<u>31,416.87</u>		
Unencumbered Cash, Ending	<u>\$ 31,416.87</u>	<u>\$ 18,725.42</u>		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 TITLE I FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 66,114.00	\$ 28,914.00
Total Receipts	<u>66,114.00</u>	<u>28,914.00</u>
Expenditures		
Instruction:		
Salaries	28,696.21	22,395.39
Employee Benefits	3,368.16	6,518.61
Supplies	<u>62.63</u>	<u>0.00</u>
Total Expenditures	<u>32,127.00</u>	<u>28,914.00</u>
Receipts Over (Under) Expenditures	33,987.00	0.00
Unencumbered Cash, Beginning	<u>(33,987.00)</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 TITLE II FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
Other Federal Grants Thru State	\$ 9,626.00	\$ 18,229.00
Total Receipts	<u>9,626.00</u>	<u>18,229.00</u>
Expenditures		
Instruction:		
Salaries	9,626.00	8,342.34
Purchased Professional Services	<u>0.00</u>	<u>9,886.66</u>
Total Expenditures	<u>9,626.00</u>	<u>18,229.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 REAP GRANT FUND
 Schedule of Receipts and Expenditures
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<u>2013</u>	<u>2014</u>
Receipts		
Federal Aid:		
US Dept of Education	\$ 18,189.00	\$ 31,097.00
Total Receipts	<u>18,189.00</u>	<u>31,097.00</u>
Expenditures		
Instruction:		
Supplies	<u>0.00</u>	<u>30,450.00</u>
Total Expenditures	<u>0.00</u>	<u>30,450.00</u>
Receipts Over (Under) Expenditures	18,189.00	647.00
Unencumbered Cash, Beginning	<u>(23,772.49)</u>	<u>(5,583.49)</u>
Unencumbered Cash, Ending (See Note 3)	<u>\$ (5,583.49)</u>	<u>\$ (4,936.49)</u>

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
 BOND AND INTEREST #2 FUND
 Schedule of Receipts and Expenditures - Actual and Budget
 Regulatory Basis
 For the Year Ended June 30, 2014
 (With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Delinquent Tax	\$ 21.30	\$ 48.34	\$ 0.00	\$ 48.34
Motor Veh./16-20M Veh. Tax	247.80	2.53	0.00	2.53
Recreational Vehicle Tax	<u>6.13</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>275.23</u>	<u>50.87</u>	<u>\$ 0.00</u>	<u>\$ 50.87</u>
Expenditures				
Commission & Postage	<u>0.00</u>	<u>0.00</u>	<u>6,687.00</u>	<u>(6,687.00)</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>\$ 6,687.00</u>	<u>\$ (6,687.00)</u>
Receipts Over (Under) Expenditures	275.23	50.87		
Unencumbered Cash, Beginning	<u>6,412.22</u>	<u>6,687.45</u>		
Unencumbered Cash, Ending	<u>\$ 6,687.45</u>	<u>\$ 6,738.32</u>		

UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS

AGENCY FUNDS

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2014

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Western Plains South:				
Eighth Grade	\$ 147.31	\$ 715.95	\$ 777.77	\$ 85.49
Junior High Cheerleaders	1,350.81	140.00	307.84	1,182.97
Music	446.14	9.00	262.00	193.14
Stuco	500.00	0.00	64.25	435.75
Recycle	24.80	0.00	0.00	24.80
Revolving	(35.00)	0.00	0.00	(35.00)
Interest NOW Account	33.11	1.50	0.00	34.61
Fundraiser	0.00	1,630.86	903.76	727.10
Booster Club	0.00	140.00	125.00	15.00
Total Western Plains South	<u>2,467.17</u>	<u>2,637.31</u>	<u>2,440.62</u>	<u>2,663.86</u>
Western Plains High School:				
Class of 2013	239.60	0.00	0.00	239.60
Class of 2014	697.12	1,616.11	2,309.29	3.94
Class of 2015	0.00	18,410.90	13,985.40	4,425.50
Junior High	40.86	346.50	355.85	31.51
Band	850.63	175.00	312.39	713.24
KAY	154.60	5,497.07	5,178.01	473.66
FBLA	906.08	1,131.50	1,622.72	414.86
FFA	3,619.40	9,044.50	7,737.21	4,926.69
Pep Club	1,271.50	0.00	148.00	1,123.50
Benevolence Fund	350.50	0.00	40.00	310.50
Student Council	1,109.34	2,498.50	2,570.04	1,037.80
Speech Club	20.73	1,553.00	289.52	1,284.21
GS Account	7,400.22	1,338.59	452.00	8,286.81
Total Western Plains High School	<u>16,660.58</u>	<u>41,611.67</u>	<u>35,000.43</u>	<u>23,271.82</u>
Total Agency Funds	<u>\$ 19,127.75</u>	<u>\$ 44,248.98</u>	<u>\$ 37,441.05</u>	<u>\$ 25,935.68</u>

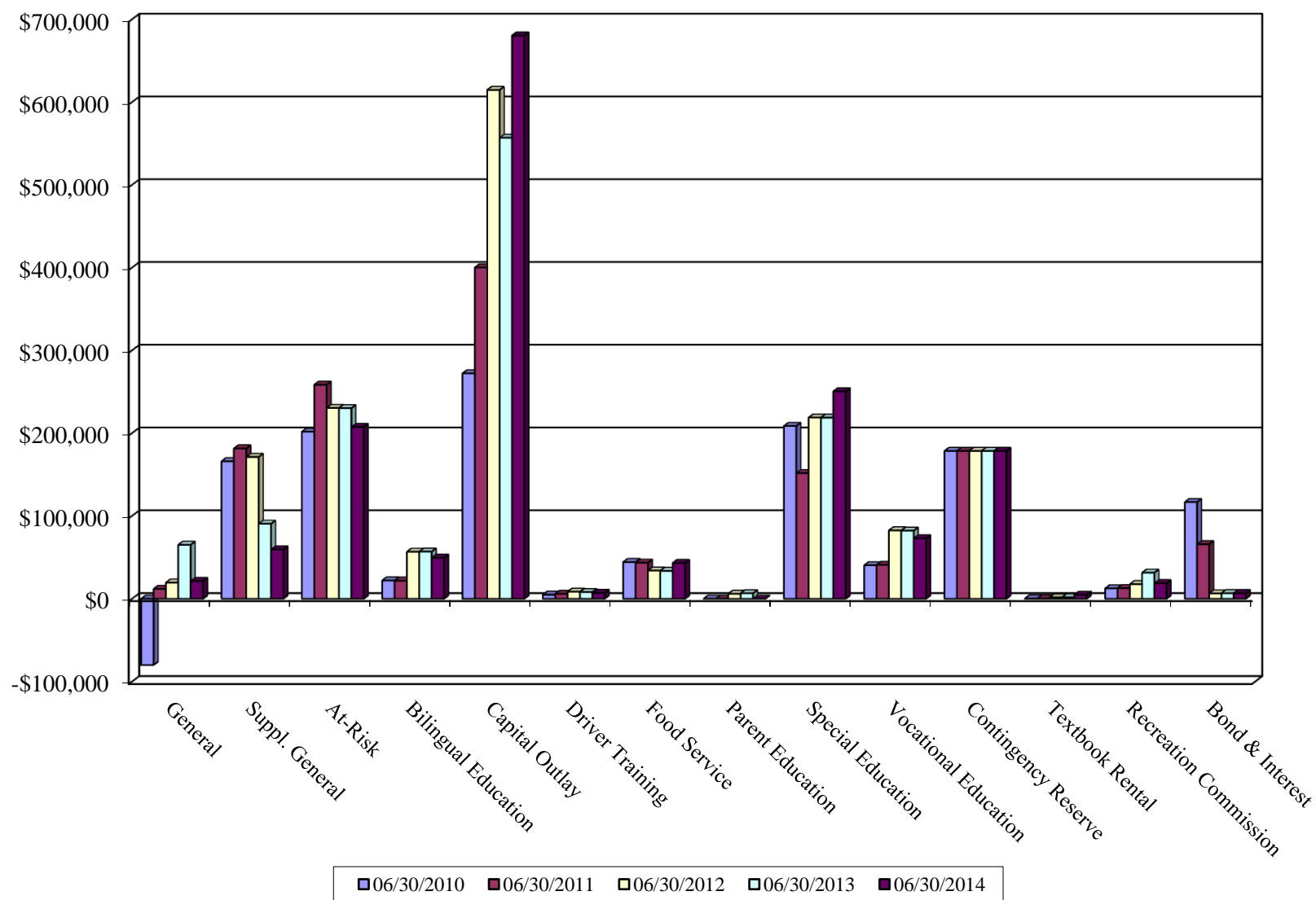
UNIFIED SCHOOL DISTRICT NO. 106, BAZINE & RANSOM, KANSAS
DISTRICT ACTIVITY FUNDS
Schedule of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2014

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts
Western Plains High School:			
Annual	\$ 11,045.85	\$ 0.00	\$ 8,300.00
Journalism	3,158.07	0.00	4,674.92
Memorial	234.72	0.00	0.00
Athletics	<u>6,559.74</u>	<u>0.00</u>	<u>9,104.57</u>
Total Western Plains High School	<u>20,998.38</u>	<u>0.00</u>	<u>22,079.49</u>
Western Plains South:			
Athletics	1,133.58	0.00	3,963.64
Journalism	<u>0.00</u>	<u>0.00</u>	<u>95.15</u>
Total Western Plains South	<u>1,133.58</u>	<u>0.00</u>	<u>4,058.79</u>
Total District Activity Funds	<u><u>\$ 22,131.96</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$ 26,138.28</u></u>

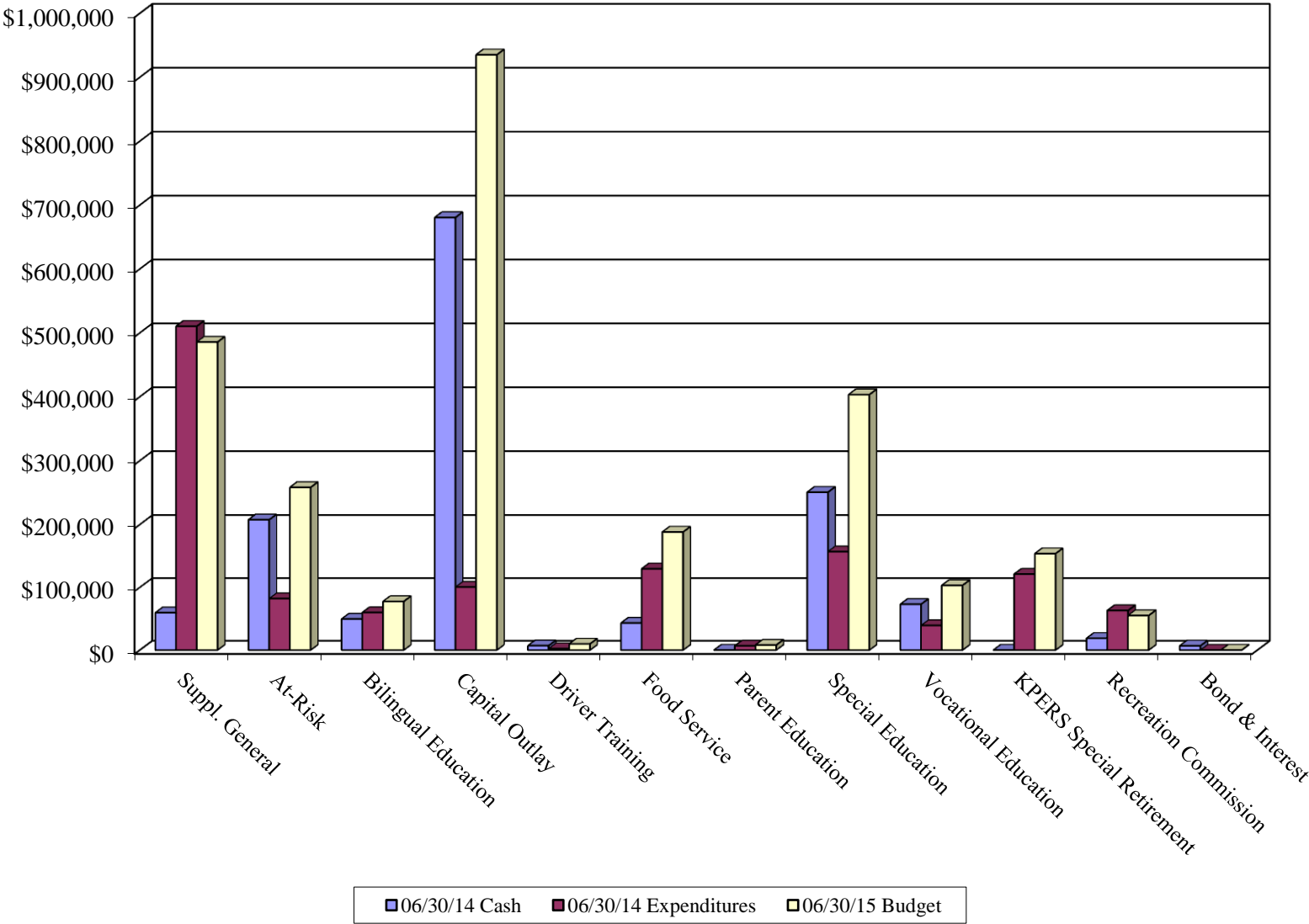
<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 8,252.80	\$ 11,093.05	\$ 0.00	\$ 11,093.05
3,999.78	3,833.21	0.00	3,833.21
0.00	234.72	0.00	234.72
<u>13,363.23</u>	<u>2,301.08</u>	<u>0.00</u>	<u>2,301.08</u>
 25,615.81	 17,462.06	 0.00	 17,462.06
 4,513.97	 583.25	 0.00	 583.25
<u>1.65</u>	<u>93.50</u>	<u>0.00</u>	<u>93.50</u>
 4,515.62	 676.75	 0.00	 676.75
<u>\$ 30,131.43</u>	<u>\$ 18,138.81</u>	<u>\$ 0.00</u>	<u>\$ 18,138.81</u>

SUPPLEMENTARY INFORMATION

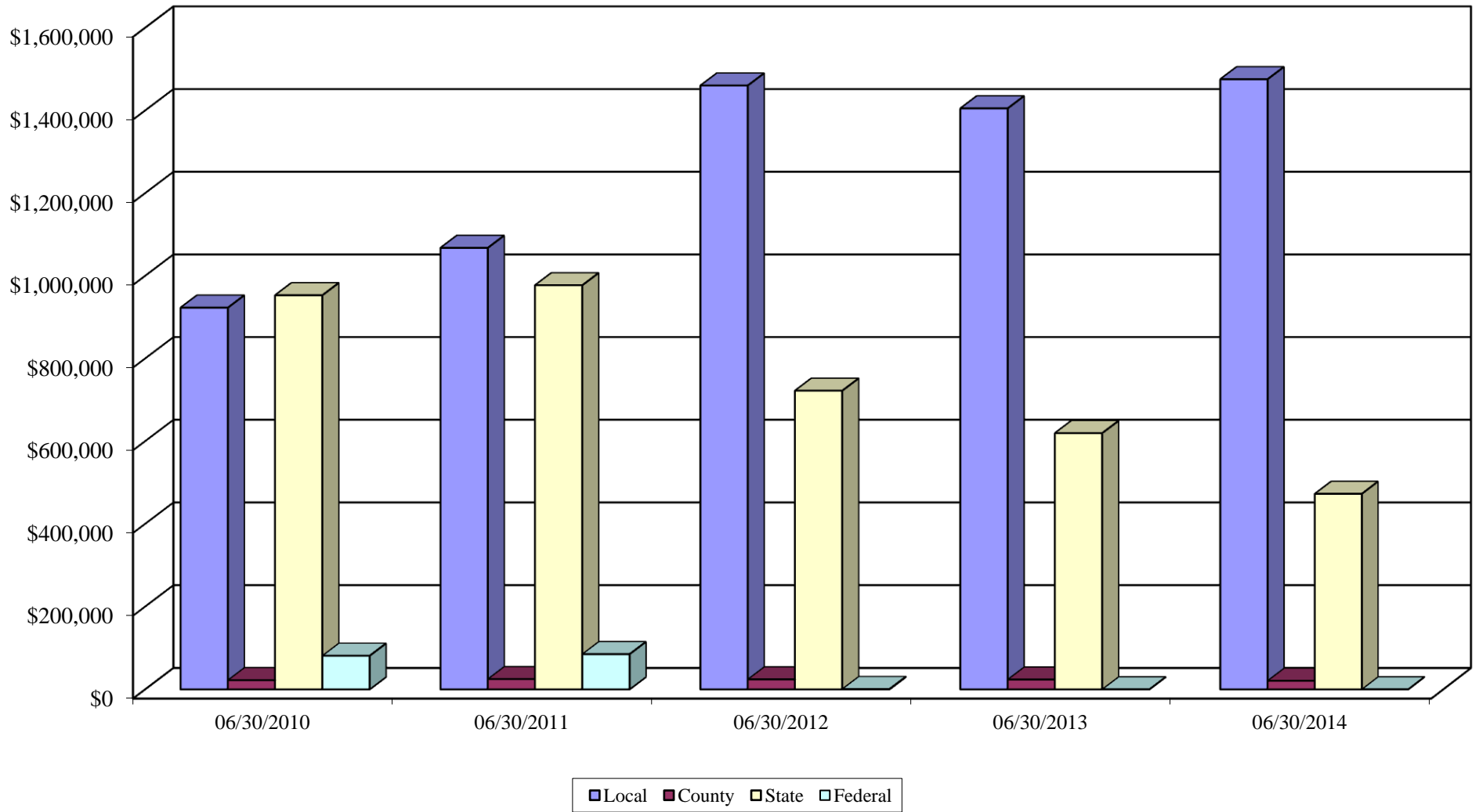
Unified School District No. 106
Bazine & Ransom, Kansas
Unencumbered Cash Balances - Selected Funds



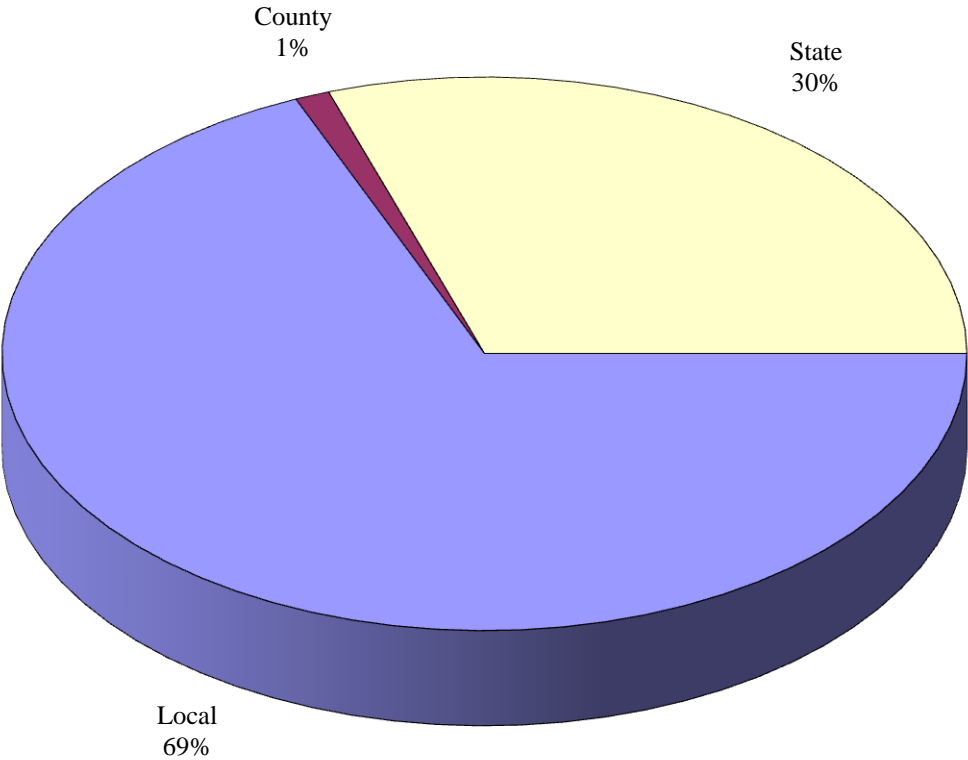
Unified School District No. 106
Bazine & Ransom, Kansas
Unencumbered Cash Compared to Expenditures - Selected Funds



**Unified School District No. 106
Bazine & Ransom, Kansas
General & Supplemental General Fund Receipts**

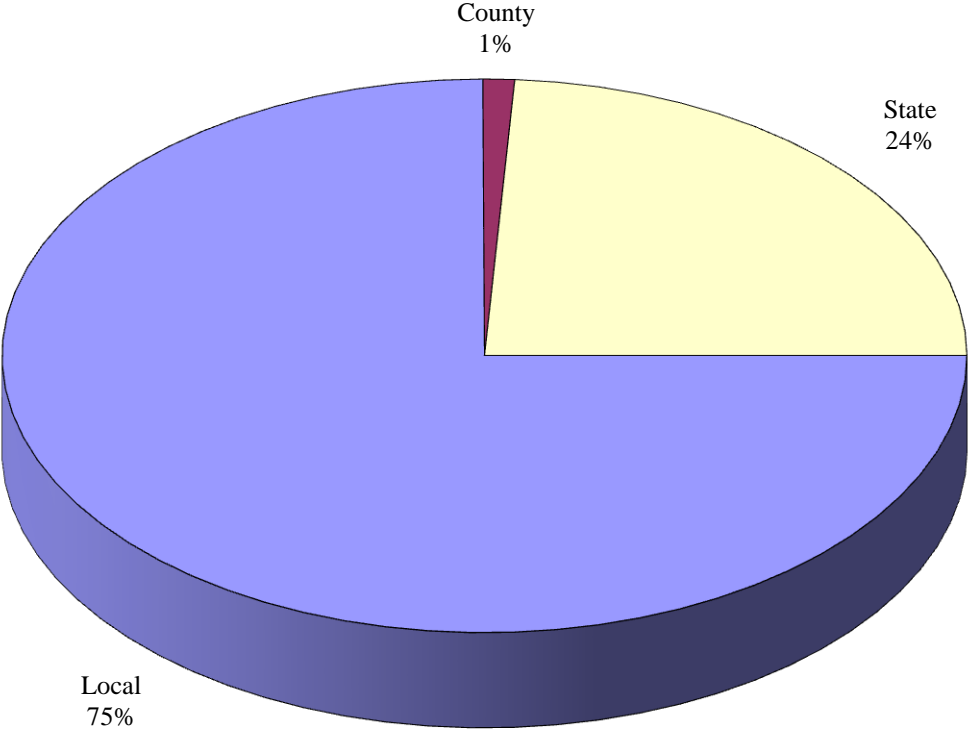


Unified School District No. 106
Bazine & Ransom, Kansas
General & Supplemental General Fund Receipts



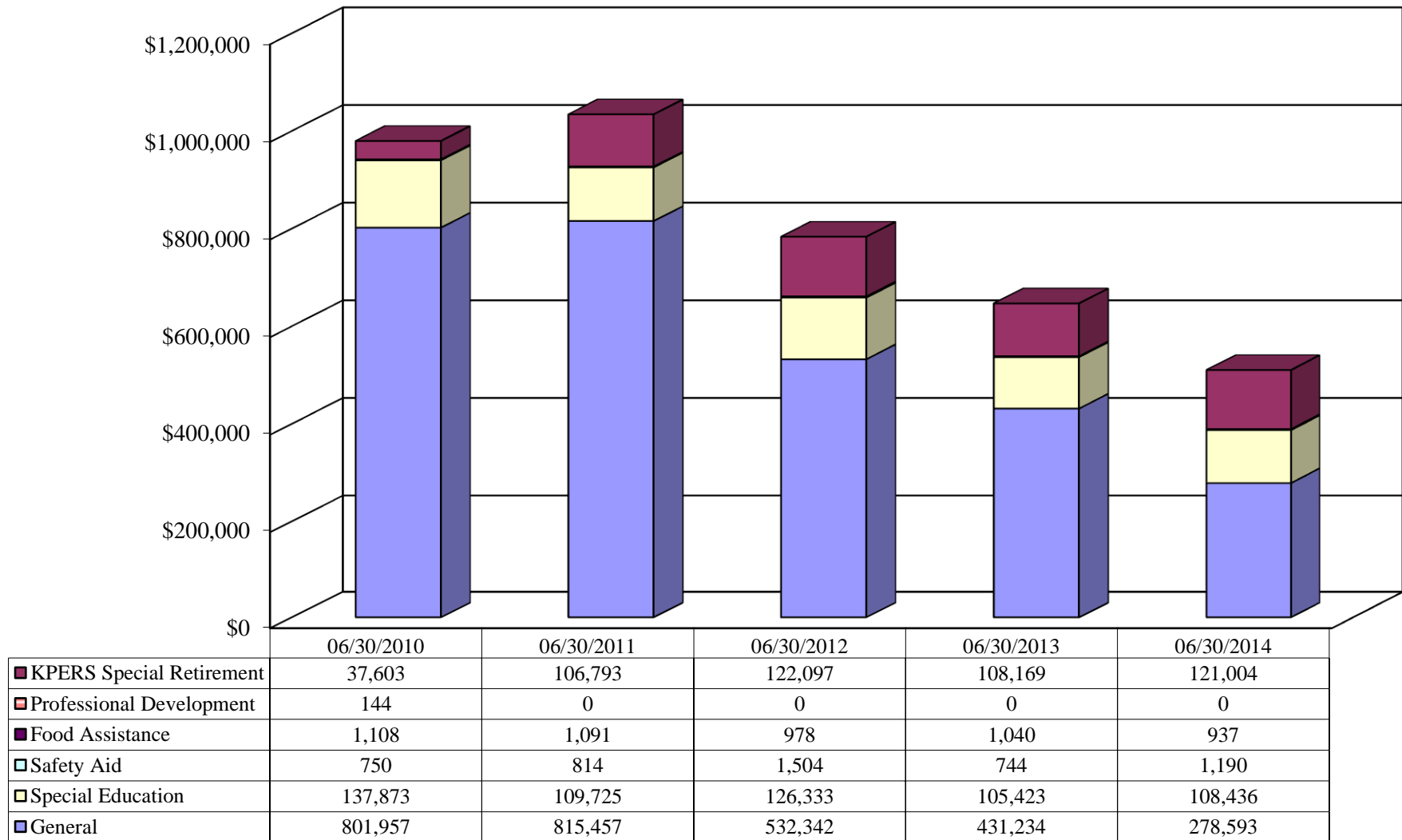
06/30/2013

Unified School District No. 106
Bazine & Ransom, Kansas
General & Supplemental General Fund Receipts

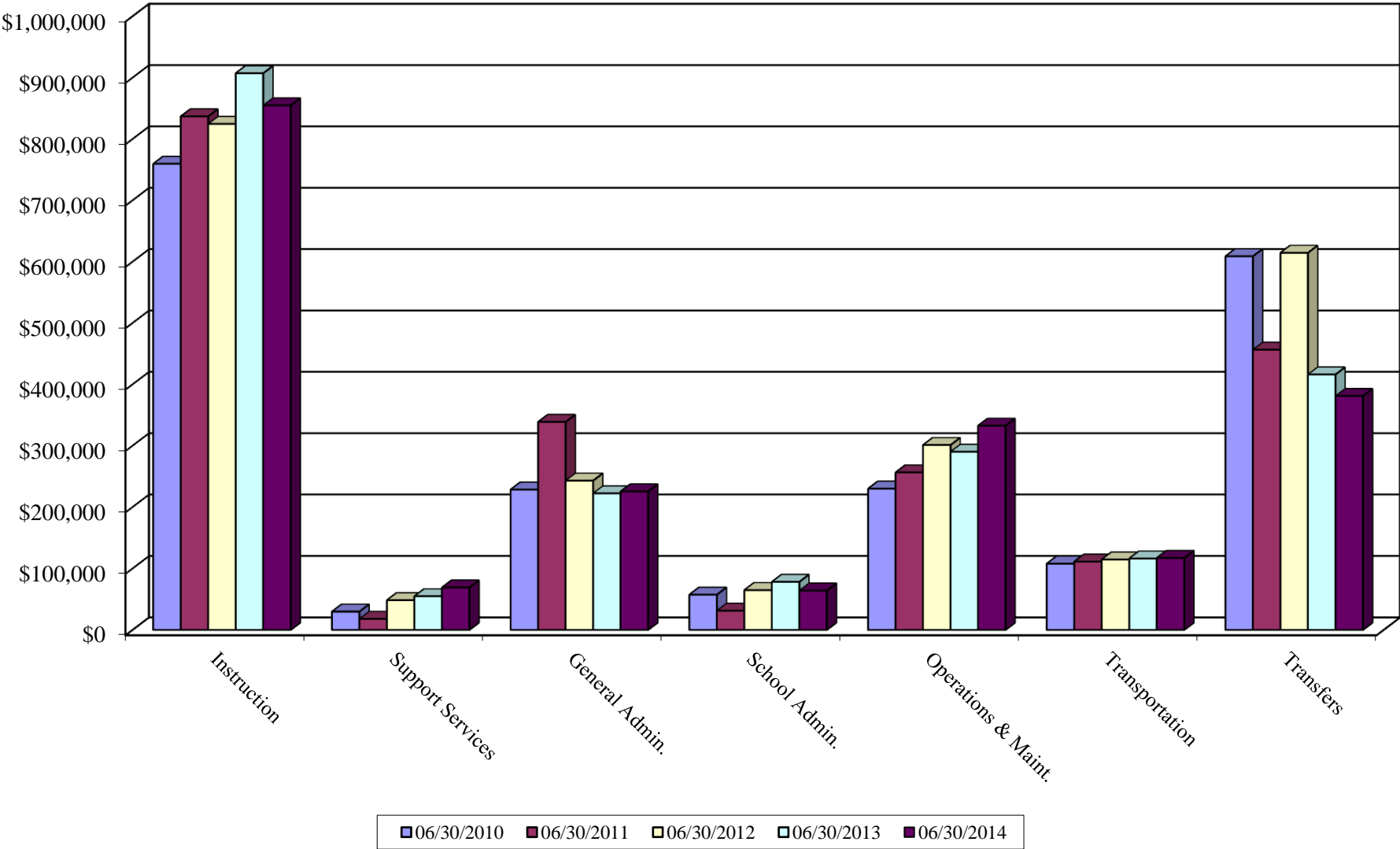


06/30/2014

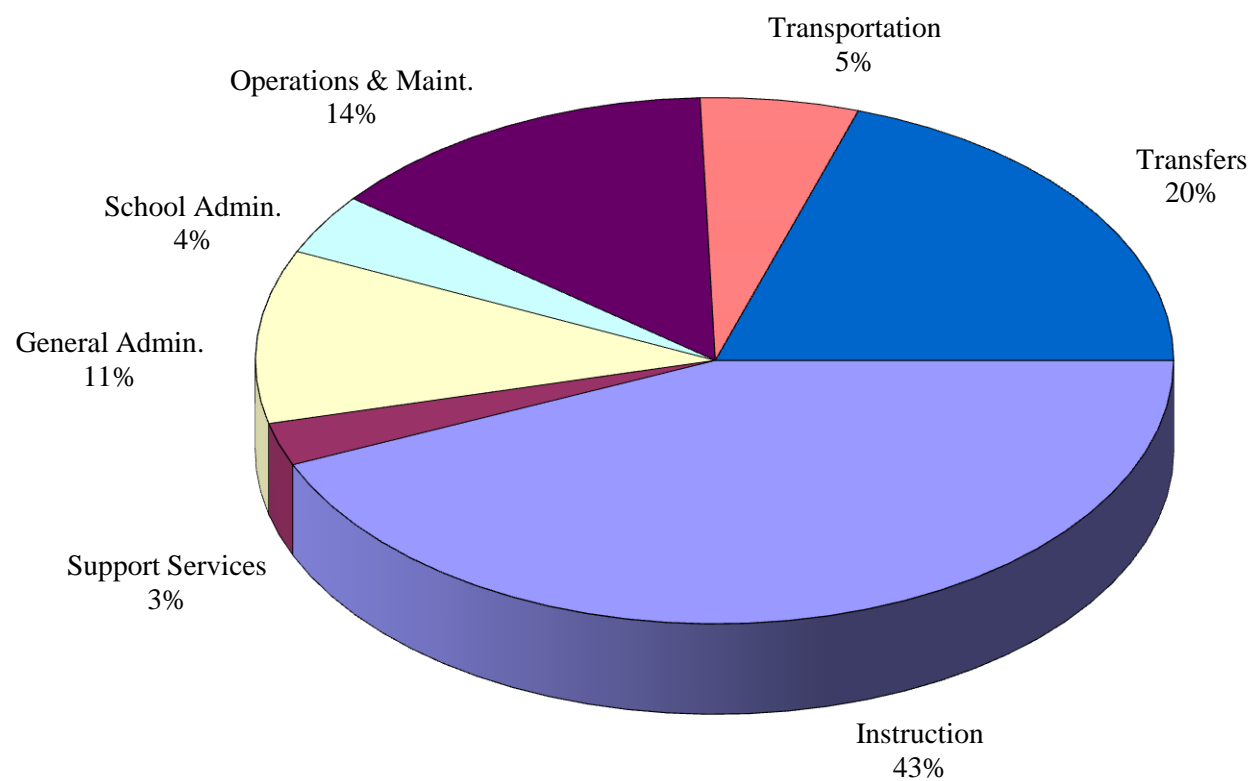
Unified School District No. 106
Bazine & Ransom, Kansas
State Aid



Unified School District No. 106
Bazine & Ransom, Kansas
General & Supplemental General Fund Expenditures

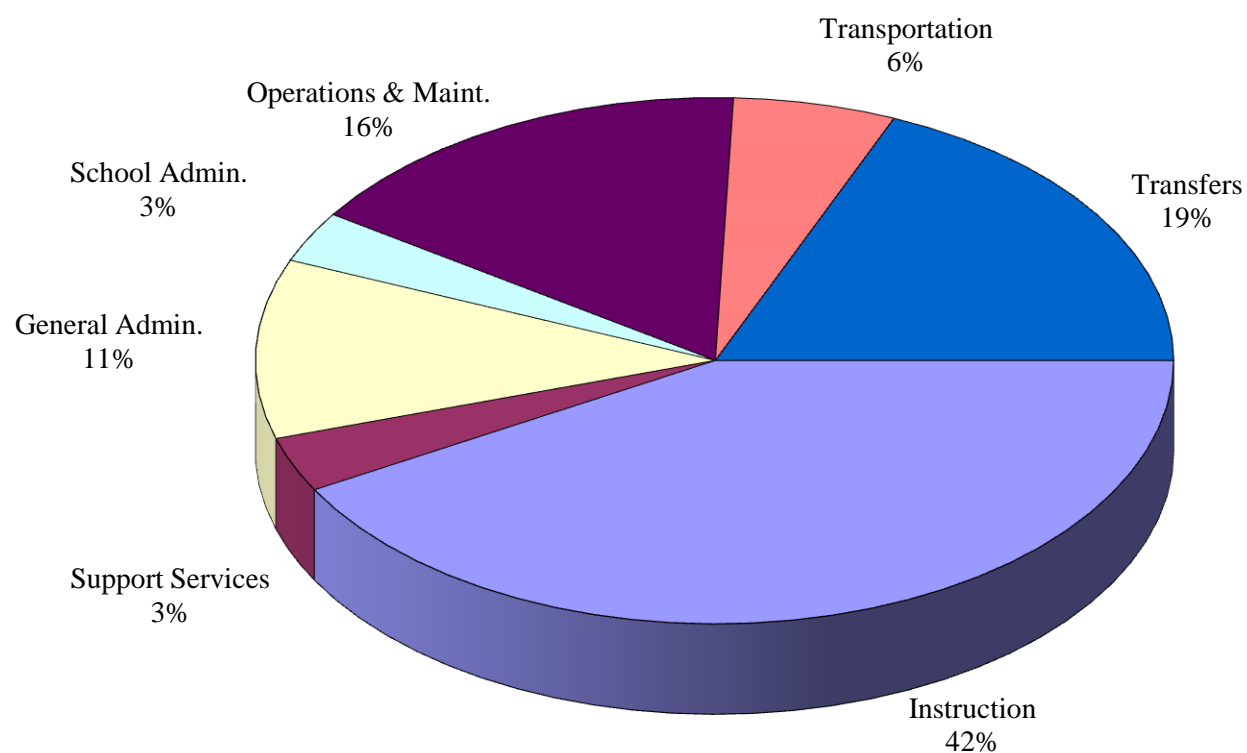


**Unified School District No. 106
Bazine & Ransom, Kansas
General & Supplemental General Fund Expenditures**



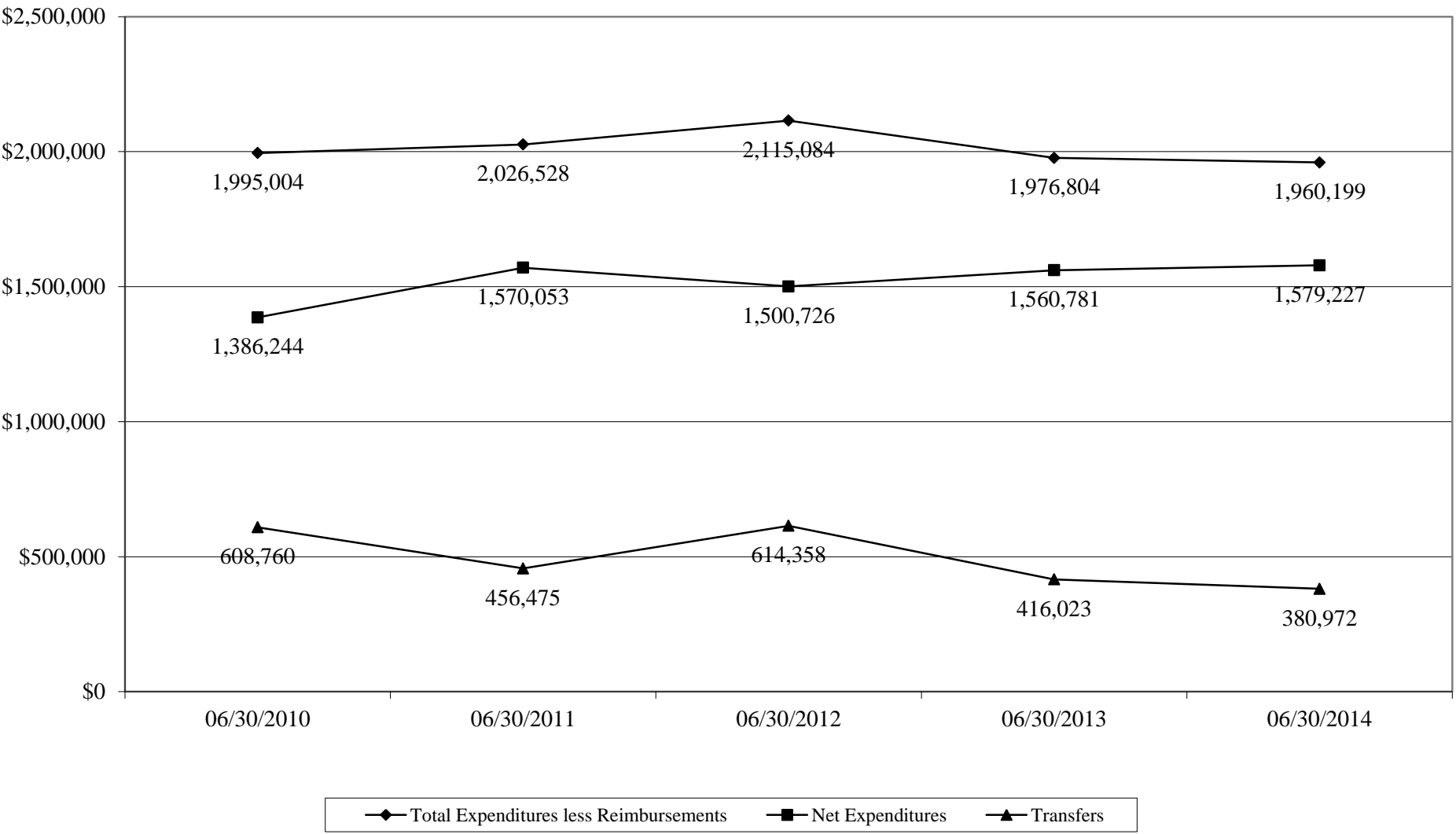
06/30/2013

**Unified School District No. 106
Bazine & Ransom, Kansas
General & Supplemental General Fund Expenditures**

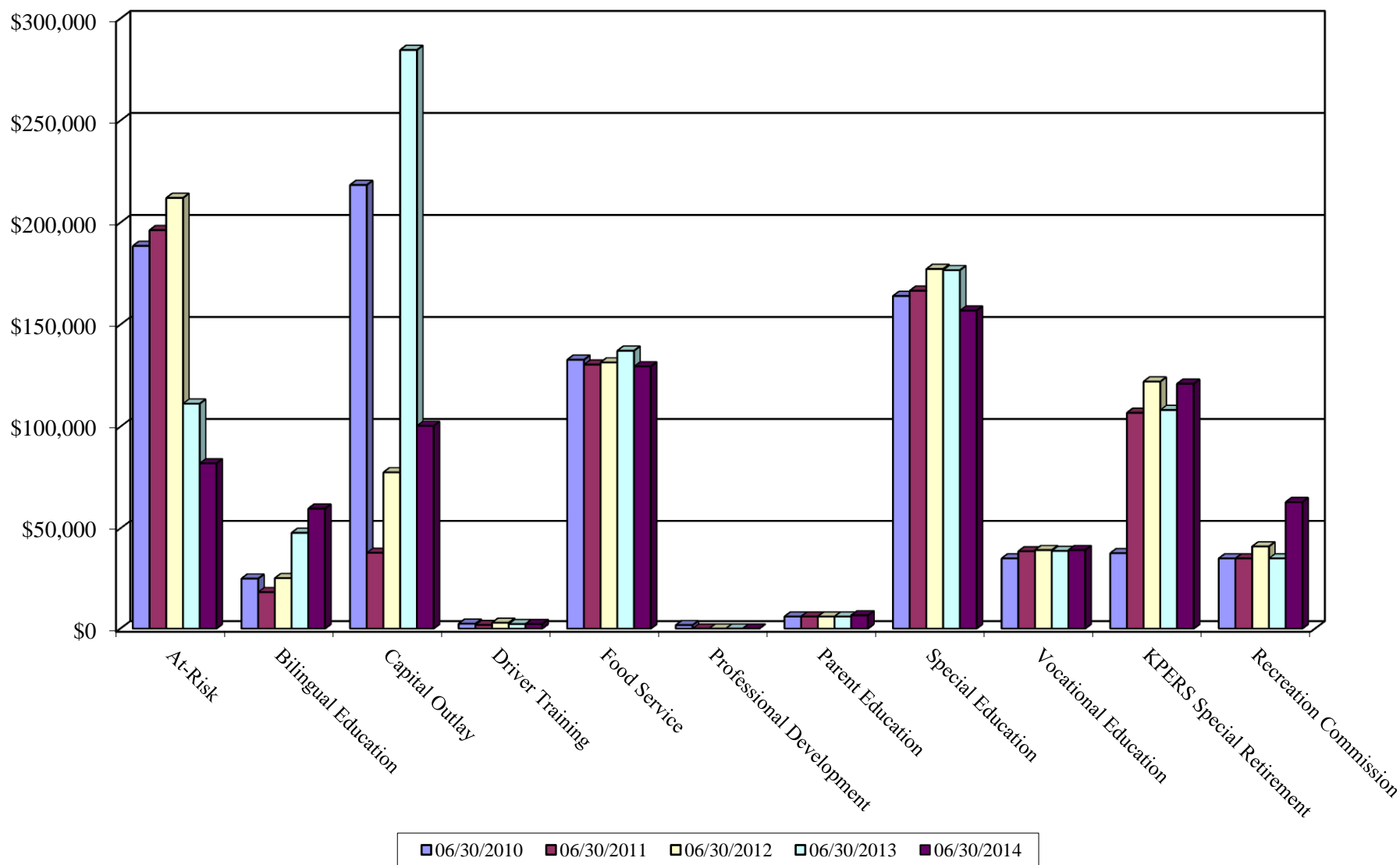


06/30/2014

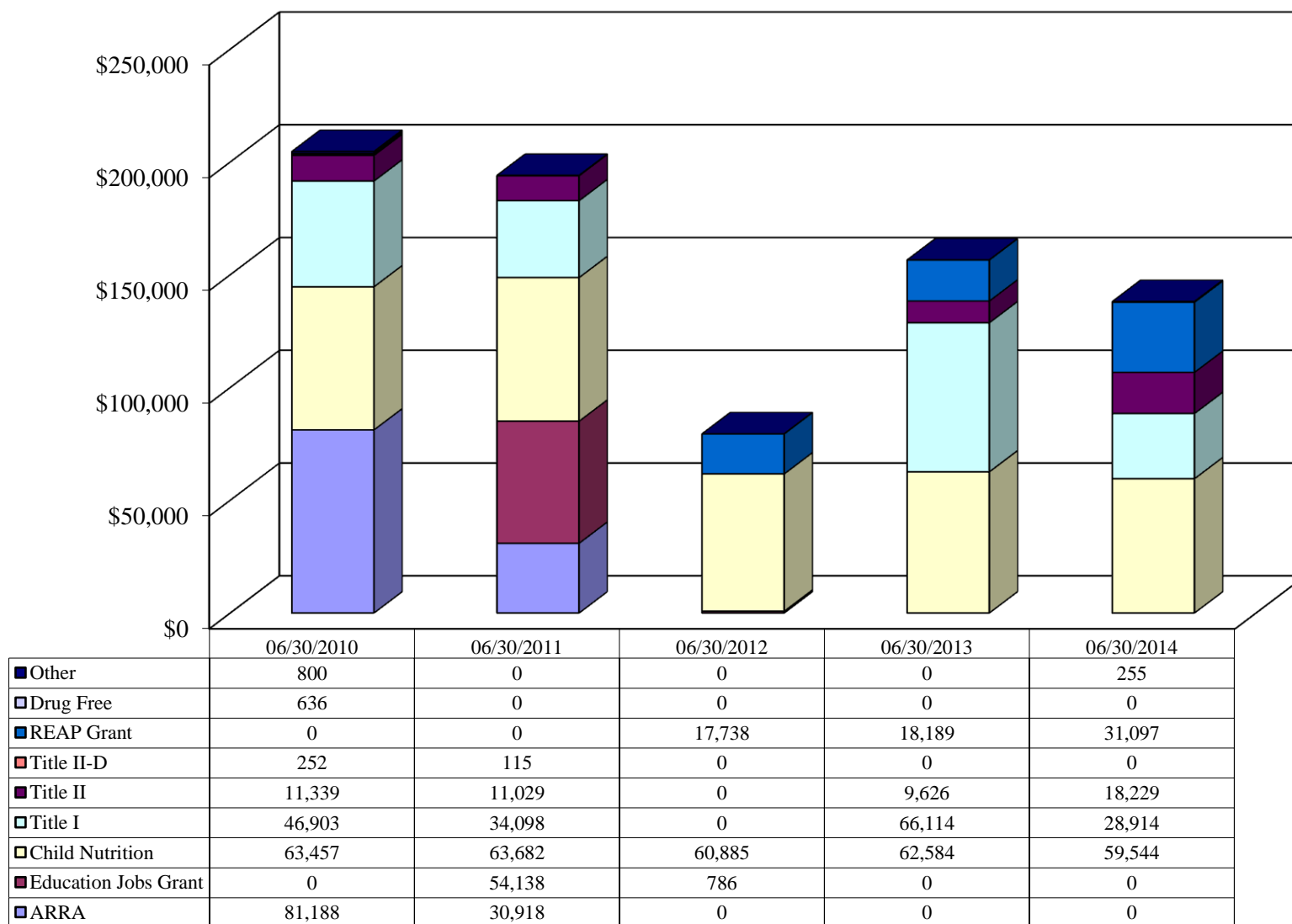
Unified School District No. 106
Bazine & Ransom, Kansas
General & Supplemental General Fund Expenditures



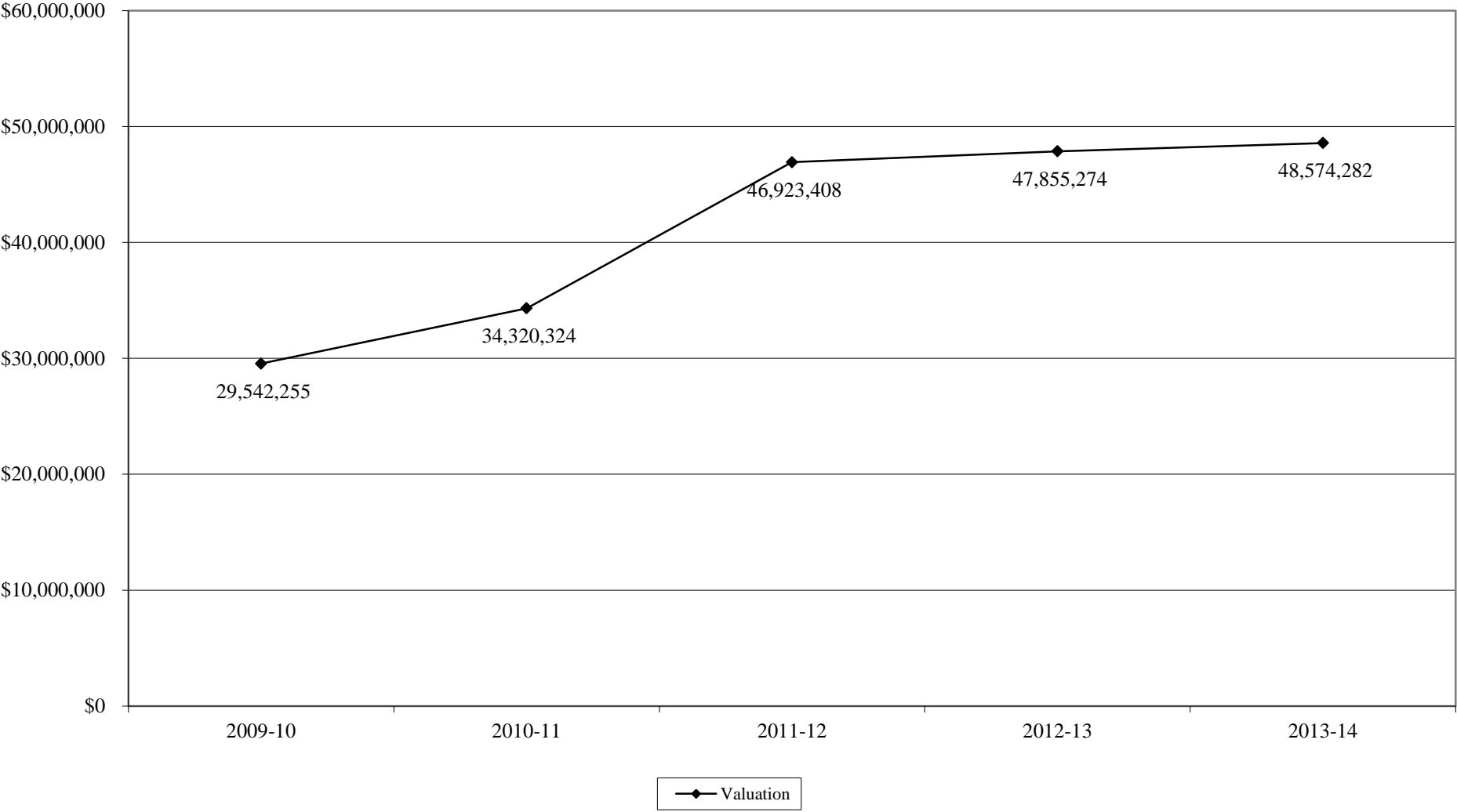
Unified School District No. 106
Bazine & Ransom, Kansas
Special Purpose Fund Expenditures - Selected Funds



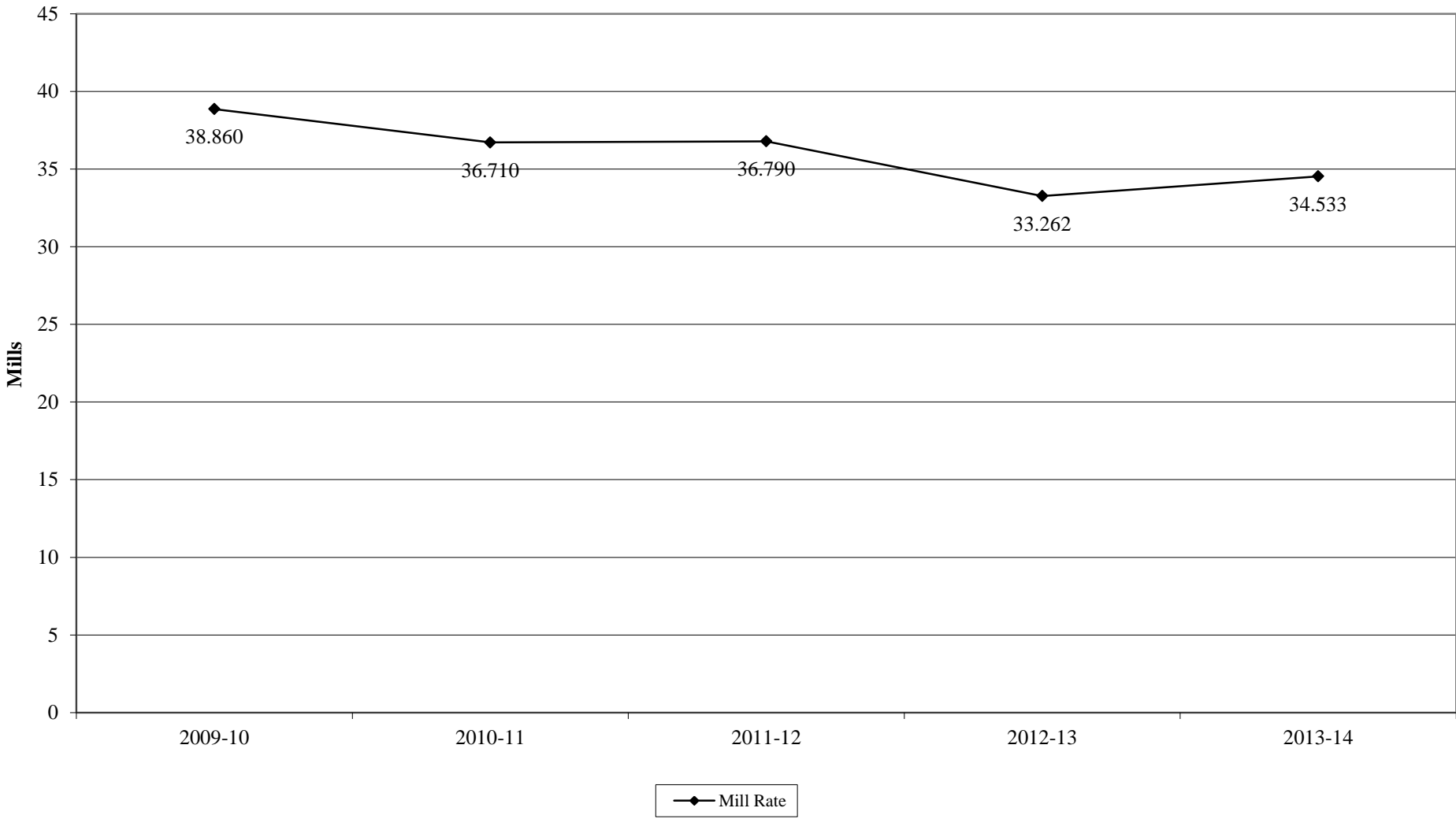
Unified School District No. 106
Bazine & Ransom, Kansas
Federal Aid



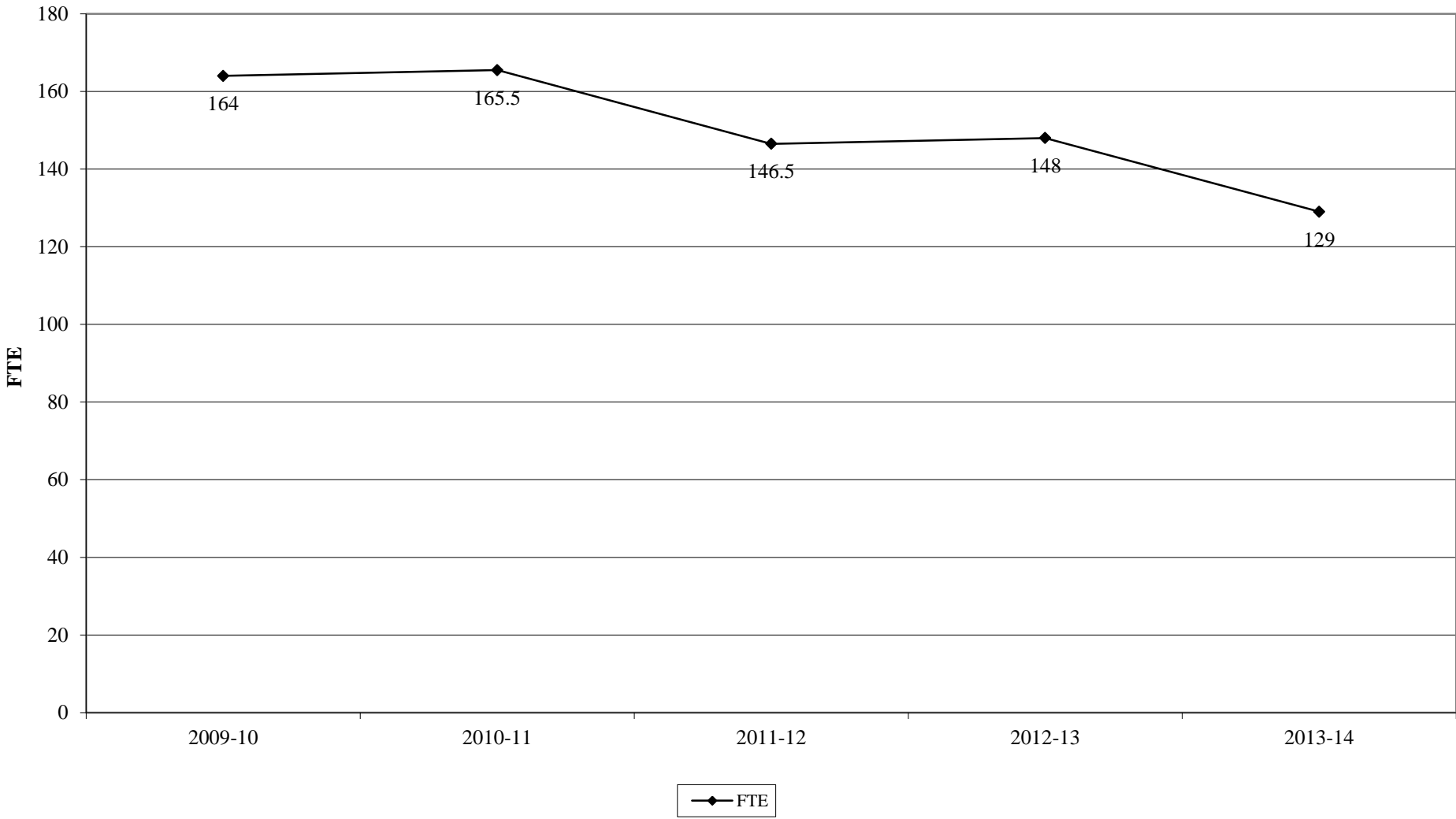
Unified School District No. 106
Bazine & Ransom, Kansas
Valuation



Unified School District No. 106
Bazine & Ransom, Kansas
Mill Rate



Unified School District No. 106
Bazine & Ransom, Kansas
FTE



Unified School District No. 106
Bazine & Ransom, Kansas
General & Supplemental General Fund
Expenditures per Pupil

